



Trustees' Financial Summary

FY2015-16

Submit ID: 0469-44592055

23 Judith Basin County

0469 Hobson K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Sherri Bergstrom **Phone #:** (406) 423-5545

(Signature)

(Date)

Chair, Board of Trustees: Dan Thomas

(Signature)

(Date)

County Superintendant Julie Anderson Peevey

(Signature)

(Date)

Software

Accounting Package: Interloop Incorporated/UST

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Multidistrict Incentive	STATE		
003	Interest on Investments	LOCAL		
006	Miscellaneous	LOCAL		
016	Advancing Agriculture Education Program	STATE		NA
100	Vo Ed All Career & Tech Ed Programs	STATE		State
145	Indian Education For all	STATE		
191	Security Transfer	STATE		
200	Vo Ed All Career & Tech Ed Programs	STATE		State
233	Capital Investment and Deferred Maintenance	STATE		
272	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
416	Title I Improving Basic Programs	FEDERAL		84.010A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
600	Academic Achievement	STATE		
836	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	269,434.98	59,330.43	249,648.44	1,365.35
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	10,340.12	782.08	1,110.08	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	279,775.10	60,112.51	250,758.52	1,365.35
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	10,340.12	782.08	1,110.08	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	269,434.98	59,330.43	249,648.44	1,365.35
52	TOTAL FUND BALANCE/EQUITY	269,434.98	59,330.43	249,648.44	1,365.35
53	TOTAL LIABILITIES AND FUND BALANCE	279,775.10	60,112.51	250,758.52	1,365.35

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		40,077.39	23,135.28	8,441.06
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		40,077.39	23,135.28	8,441.06
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		40,077.39	23,135.28	8,441.06
52	TOTAL FUND BALANCE/EQUITY		40,077.39	23,135.28	8,441.06
53	TOTAL LIABILITIES AND FUND BALANCE		40,077.39	23,135.28	8,441.06

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,258.99		4,726.52	908.31
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,258.99		4,726.52	908.31
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	14,258.99		4,726.52	908.31
52	TOTAL FUND BALANCE/EQUITY	14,258.99		4,726.52	908.31
53	TOTAL LIABILITIES AND FUND BALANCE	14,258.99		4,726.52	908.31

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(514.25)	44,569.12		(4,069.23)
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	327.72			2,566.16
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(186.53)	44,569.12		(1,503.07)
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	327.72			2,566.16
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(514.25)	44,569.12		(4,069.23)
52	TOTAL FUND BALANCE/EQUITY	(514.25)	44,569.12		(4,069.23)
53	TOTAL LIABILITIES AND FUND BALANCE	(186.53)	44,569.12		(1,503.07)

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	75,605.25	17,710.18		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	75,605.25	17,710.18		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	75,605.25	17,710.18		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	75,605.25	17,710.18		
53	TOTAL LIABILITIES AND FUND BALANCE	75,605.25	17,710.18		

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0469 Hobson K-12 Schools

Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			44,769.14	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			44,769.14	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			44,769.14	
52	TOTAL FUND BALANCE/EQUITY			44,769.14	
53	TOTAL LIABILITIES AND FUND BALANCE			44,769.14	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	46,777.54	799.25		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	46,777.54	799.25		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	46,777.54	799.25		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	46,777.54	799.25		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	46,777.54	799.25		

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Balance Sheet

	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	490,142.23	470,561.67
1114	District Levy - Pers Prop/Mobile Homes	921.58	4,026.61
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	13,112.58	27,141.82
1190	Penalties and Interest on Taxes	900.47	688.84
1510	Interest Earnings	661.05	622.99
1900	Other Revenue from Local Sources	75.00	0.00
3110	Direct State Aid	494,590.70	505,808.66
3111	Quality Educator	54,756.00	50,741.90
3112	At Risk Student	3,107.98	3,051.68
3113	Indian Education For All	2,407.20	2,359.44
3114	American Indian Achievement Gap	0.00	410.00
3115	State Spec Ed Allowable Cost Pymt to Districts	17,204.25	16,480.80
3116	Data For Achievement	1,770.00	2,260.00
3118	Natural Resource Development	3,524.53	5,678.51
3120	State Guaranteed Tax Base Aid	56,420.48	58,760.37
3444	State School Block Grant	97,222.47	97,222.47
3446	SB96 Block Grant Reimbursement	9,951.98	0.00
6100	Material Prior Period Revenue Adjustments	-4,780.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,241,988.03	1,245,815.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	518,603.31	566,441.92
		2XX	Personal Services - Employee Benefits	158,599.83	176,711.93
		5XX	Other Purchased Services	13,983.30	16,971.00
		6XX	Supplies and Materials	20,797.05	22,564.46
		7XX	Property and Equipment Acquisition	0.00	11,947.00
	21XX Support Services - Students				
		3XX	Purchased Professional and Technical Services	180.00	190.00
	222X Educational Media Services				
		6XX	Supplies and Materials	147.99	202.62
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	60,930.57	61,725.05
		2XX	Personal Services - Employee Benefits	6,700.80	7,545.60
		3XX	Purchased Professional and Technical Services	20,904.44	36,348.19
		5XX	Other Purchased Services	4,137.87	2,928.35

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	2,345.68	1,743.97
		25XX Support Services - Business			
			1XX Personal Services - Salaries	25,044.47	25,922.00
			3XX Purchased Professional and Technical Services	5,619.00	5,547.00
			5XX Other Purchased Services	3,990.68	4,221.42
			6XX Supplies and Materials	1,335.87	1,117.81
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	53,365.39	54,760.43
			3XX Purchased Professional and Technical Services	4,488.48	6,310.40
			4XX Purchased Property Services	93,078.57	63,319.21
			5XX Other Purchased Services	2,378.00	3,291.45
			6XX Supplies and Materials	16,112.83	8,027.72
			810 Dues and Fees	1,800.00	3,000.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	25,119.69	41,069.70
			2XX Personal Services - Employee Benefits	81.41	1,802.00
			5XX Other Purchased Services	198.81	0.00
			6XX Supplies and Materials	208.93	299.80
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,474.47	3,338.39
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	78,457.65	38,693.19
			5XX Other Purchased Services	2,037.70	1,469.64
			6XX Supplies and Materials	168.19	327.70
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	11,407.92	4,595.52
			5XX Other Purchased Services	8,575.65	4,523.08
			6XX Supplies and Materials	5,463.44	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	57,979.83	47,107.13
			3XX Purchased Professional and Technical Services	606.00	3,250.00
			5XX Other Purchased Services	384.86	2,153.85
			6XX Supplies and Materials	7,782.51	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	8,856.13	17,029.94
			2XX Personal Services - Employee Benefits	1,114.00	4,960.00
			6XX Supplies and Materials	14,529.63	9,526.88



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	988.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,241,978.95</u>	<u>1,260,984.35</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					284,603.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,245,815.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,260,984.35	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					269,434.98	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	56,564.27	37,834.40
	1190 Penalties and Interest on Taxes	102.28	60.12
	1510 Interest Earnings	42.61	40.19
	2220 County On-Schedule Trans Reimb	32,413.50	36,098.10
	3210 State On-Schedule Trans Reimb	32,413.50	36,098.10
	3444 State School Block Grant	3,958.88	3,958.88
	3446 SB96 Block Grant Reimbursement	1,169.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		126,664.82	114,089.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	38,012.33	38,562.24
		25XX Support Services - Business			
			1XX Personal Services - Salaries	10,733.30	11,109.40
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	7,854.25	7,509.84
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	28,224.55	46,970.95
			3XX Purchased Professional and Technical Services	215.00	847.50
			4XX Purchased Property Services	140.00	210.00
			5XX Other Purchased Services	7,153.95	11,641.87
			6XX Supplies and Materials	21,889.44	21,787.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				114,222.82	138,639.67



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					83,880.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					114,089.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					138,639.67	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					59,330.43	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	16,037.73	54,267.41
	1190 Penalties and Interest on Taxes	20.78	56.88
	1510 Interest Earnings	596.30	562.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16,654.81</u>	<u>54,886.96</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	103.50
			7XX Property and Equipment Acquisition	0.00	87,550.00
191	Security Transfer				
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	<u>0.00</u>	<u>17,710.18</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>105,363.68</u>

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					300,125.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					54,886.96 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					105,363.68 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					249,648.44 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9.77	10.05
	1621 Lunch Sales	26,598.05	25,309.40
	1632 Daily Adult Sales	9,786.90	14,375.66
	3220 State Food Services Match	216.24	0.00
	4550 Federal Child Nutrition	24,866.66	21,456.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		61,477.62	61,151.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	31,203.67	24,533.98
			2XX Personal Services - Employee Benefits	2,293.00	1,779.73
			5XX Other Purchased Services	685.00	2,889.12
			6XX Supplies and Materials	27,665.42	34,853.80
			7XX Property and Equipment Acquisition	0.00	321.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				61,847.09	64,378.27

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	4,592.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61,151.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,378.27	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,365.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		85.18	80.37
	2240 County Retirement Distribution		146,448.61	155,980.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			146,533.79	156,060.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		142,412.39	139,632.20
	280 Special Education - Local and State					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		4,053.32	9,970.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					146,465.71	149,602.98

Schedule Of Changes Worksheet						Fund Code 14	
Beginning Fund Balance						33,619.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						156,060.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						149,602.98	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						40,077.39	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
003	Interest on Investments	
	1510 Interest Earnings	2.01
006	Miscellaneous	
	1900 Other Revenue from Local Sources	16,349.03
016	Advancing Agriculture Education Program	
	3270 State - Advancing Agriculture Education	2,000.00
100	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	4,145.00
272	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	3,400.00
416	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	31,764.00
836	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,391.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		59,051.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
001	Multidistrict Incentive				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			6XX Supplies and Materials		2,839.15
			001 Subtotal		2,839.15
006	Miscellaneous				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		421.40
			2XX Personal Services - Employee Benefits		1,102.23
			6XX Supplies and Materials		4,266.39
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		12,688.75
			2XX Personal Services - Employee Benefits		712.73
			006 Subtotal		19,191.50
016	Advancing Agriculture Education Program				
	327	State - Advancing Agriculture Education			
		1XXX	Instruction		
			6XX Supplies and Materials		667.94
			016 Subtotal		667.94



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
100	Vo Ed All Career & Tech Ed Programs				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			5XX Other Purchased Services		346.50
			6XX Supplies and Materials		2,175.50
			100 Subtotal		2,522.00
145	Indian Education For all				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			6XX Supplies and Materials		3,370.38
			145 Subtotal		3,370.38
200	Vo Ed All Career & Tech Ed Programs				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		3,161.98
			200 Subtotal		3,161.98
233	Capital Investment and Deferred Maintenance				
	366	OTO Capital Invest & Deferred Maintenance			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		12,683.54
			233 Subtotal		12,683.54
272	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		2,160.51
			2XX Personal Services - Employee Benefits		1,239.49
			272 Subtotal		3,400.00
416	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		27,444.38
			2XX Personal Services - Employee Benefits		4,319.62
			416 Subtotal		31,764.00
600	Academic Achievement				
	465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction		
			5XX Other Purchased Services		3,739.34
			600 Subtotal		3,739.34



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
836	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX	Supplies and Materials	1,391.00
			836	Subtotal	1,391.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					84,730.83

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					48,815.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					59,051.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					84,730.83	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,135.28	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Multidistrict Incentive	0.00	2,839.15	-2,839.15
003 Interest on Investments	2.01	0.00	2.01
006 Miscellaneous	16,349.03	19,191.50	-2,842.47
016 Advancing Agriculture Education Program	2,000.00	667.94	1,332.06
100 Vo Ed All Career & Tech Ed Programs	4,145.00	2,522.00	1,623.00
145 Indian Education For all	0.00	3,370.38	-3,370.38
200 Vo Ed All Career & Tech Ed Programs	0.00	3,161.98	-3,161.98
233 Capital Investment and Deferred Maintenance	0.00	12,683.54	-12,683.54
272 IDEA Part B (Trans from Coop)	3,400.00	3,400.00	0.00
416 Title I Improving Basic Programs	31,764.00	31,764.00	0.00
600 Academic Achievement	0.00	3,739.34	-3,739.34
836 Vo Ed Carl Perkins Basic Grant	1,391.00	1,391.00	0.00
Total	59,051.04	84,730.83	-25,679.79



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	12.78	12.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12.78</u>	<u>12.05</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					8,429.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,441.06 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	42.58	40.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>42.58</u>	<u>40.18</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		1,040.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,040.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	14,218.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,258.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	8.51	8.03	
	1910 Rentals	3,500.00	4,900.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,508.51	4,908.03	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	170.00	0.00
			6XX Supplies and Materials	4,381.67	1,998.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,551.67	1,998.06

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						1,816.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,908.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,998.06 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,726.52 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	14.93	14.06	
	5300 Operating Transfers from Other Funds	988.00	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,002.93	14.06	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		3,923.38	0.00
		2XX Personal Services - Employee Benefits		622.25	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,545.63	0.00

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					894.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14.06 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					908.31 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	16,494.06	15,897.01
	1190 Penalties and Interest on Taxes	29.05	22.05
	1510 Interest Earnings	16.54	17.06
	3281 State Technology Aid	1,132.85	1,113.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,672.50	17,049.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services	9,565.00	0.00	
			6XX Supplies and Materials	7,967.85	17,513.11	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				17,532.85	17,513.11	

Schedule Of Changes Worksheet			Fund Code 28
Beginning Fund Balance			-50.37 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			17,049.23 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			17,513.11 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			-514.25 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	57.95	53.24
	3445 State Combined Fund School Block Grant	19,760.37	19,760.37
	3447 SB96 Combined Block Grant Reimbursement	2,782.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>22,600.45</u>	<u>19,813.61</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00	10,973.08	
			2XX Personal Services - Employee Benefits	955.74	871.26	
			6XX Supplies and Materials	12,439.18	14,676.40	
		26XX	Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	1,160.35	
			4XX Purchased Property Services	0.00	7,250.33	
			6XX Supplies and Materials	0.00	1,244.38	
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			3XX Purchased Professional and Technical Services	0.00	4,581.34	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			5XX Other Purchased Services	0.00	1,677.97	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			5XX Other Purchased Services	0.00	727.31	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,394.92	43,162.42	



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Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						67,917.93 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,813.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,162.42 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						44,569.12 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	133,534.19	124,450.94
	1190 Penalties and Interest on Taxes	229.31	174.28
	1510 Interest Earnings	85.19	80.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		133,848.69	124,705.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	95,000.00	95,000.00
			850	Interest on Debt	37,370.00	32,905.00
			860	Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					132,720.00	128,255.00

Schedule Of Changes Worksheet				Fund Code 50
Beginning Fund Balance				-519.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				124,705.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				128,255.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				-4,069.23 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	489.78	462.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		489.78	462.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	6,705.67	0.00
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	1,473.84	800.00
			6XX	Supplies and Materials	0.00	7,396.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,179.51	8,196.67	

Schedule Of Changes Worksheet				Fund Code 60
Beginning Fund Balance				83,339.82 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				462.10 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				8,196.67 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				75,605.25 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
191	Security Transfer		
	5301 School Safety and Security Transfer	0.00	17,710.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	17,710.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,710.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,710.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	185,509.12	120,695.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>185,509.12</u>	<u>120,695.35</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	173,285.78	133,386.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>173,285.78</u>	<u>133,386.72</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	57,460.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	120,695.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	133,386.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,769.14	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	22,797.60	33,814.58
XX	39X	1XXX	112 Certified Teacher Staff Salaries	76,978.90	37,620.69
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	530,003.49	576,888.25
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	5,390.28	7,950.87
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	147.99	202.62
XX	XXX	26XX	41X Energy Utility Services	83,138.12	63,319.21
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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0469 Hobson K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,480.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,480.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,493.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	23,732.36
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	46,509.89
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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23 Judith Basin County

0469 Hobson K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	41,069.70	0.00	0.00	0.00	0.00
280	1XXX	2XX	1,802.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	299.80	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,338.39	0.00	0.00	0.00	0.00
Totals			46,509.89	0.00	0.00	0.00	0.00

46,509.89

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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0469 Hobson K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	71,910.00	0.00	0.00	0.00	71,910.00
Buildings	2,815,106.00	0.00	0.00	0.00	2,815,106.00
Machinery and Equipment	596,672.00	3.00	102,347.00	58,519.00	640,503.00
Totals at Historical Cost	3,483,688.00	3.00	102,347.00	58,519.00	3,527,519.00
Depreciation					
Improvement Accum	45,337.00	0.00	2,822.00	0.00	48,159.00
Building Accum	1,319,809.00	0.00	63,236.00	0.00	1,383,045.00
Machinery and Equipment Accum	468,409.00	0.00	39,149.00	58,519.00	449,039.00
Total Accumulated Depreciation	1,833,555.00	0.00	105,207.00	58,519.00	1,880,243.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,650,133.00	3.00	-2,860.00	0.00	1,647,276.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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0469 Hobson K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	57,966.64	0.00	0.00	4,826.05	53,140.59	0.00	53,140.59
Total Governmental Activity							
Non-bond Long-Term Liabilities	57,966.64	0.00	0.00	4,826.05	53,140.59	0.00	53,140.59
Bond(s)							
03/15/2001	332,500.00	0.00	47,500.00	0.00	285,000.00	50,000.00	235,000.00
03/15/2001	332,500.00	0.00	47,500.00	0.00	285,000.00	50,000.00	235,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	665,000.00	0.00	95,000.00	0.00	570,000.00	100,000.00	470,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	202,088.84	0.00	20,710.27	181,378.57
Net Pension - TRS	862,798.00	79,015.00	0.00	941,813.00